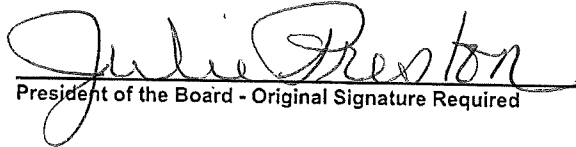


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required06/13/2022  
Date  
Secretary of the Board - Original Signature Required06/13/2022  
Date  
Chief School Administrator - Original Signature Required6/13/2022  
DateKathy S VanSchaick  
Contact Person(814)258-5644      Extn :1020  
Telephone      Extensionkathy.vanschaick@ntiogasd.org  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Tioga SD	COUNTY : Tioga	AUN : 117596003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?

Yes ☒

No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$44685987
Ending Unassigned Fund Balance	\$846076
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.89%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT  <i>Miana L. Barnes</i>	DATE  <i>6-13-2022</i>
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Tioga SD	County : Tioga	AUN Number : 117596003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 05/09/2022
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$2,119.00 Function 2800, Object 200: \$15,041.00	Tuition for Administration and Certified Support Professionals are included in object code 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserve \$2,492,340; Pandemic Reserve \$850,000; GASB Reserve \$600,000; Insurance Reserve \$840,000; Special Education Reserve \$650,000; Capital/PlanCon Reserve \$1,590,904; Board Initiative Reserve \$150,000; Technology Reserve \$1,000,000.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,833,124
0850 Unassigned Fund Balance	3,448,151
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,281,275</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	12,949,108
7000 Revenue from State Sources	22,278,095
8000 Revenue from Federal Sources	6,308,532
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$41,535,735</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$51,817,010</u></b>

LEA : 117596003 Northern Tioga SD

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,818,254
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	2,360,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	44,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	427,303
6910 Rentals	4,400
6940 Tuition from Patrons	6,275
6990 Refunds and Other Miscellaneous Revenue	181,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,949,108</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,302,664
7112 Basic Education Funding-Social Security	770,556
7160 Tuition for Orphans Subsidy	12,000
7220 Vocational Education	80,252
7240 Driver Education - Student	2,200
7271 Special Education funds for School-Aged Pupils	1,818,683
7311 Pupil Transportation Subsidy	1,486,080
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	215,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	601,608
7505 Ready to Learn Block Grant	446,252
7820 State Share of Retirement Contributions	3,500,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,278,095</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	714,512
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,883
8517 NCLB, Title IV - 21st Century Schools	160,755
8521 Vocational Education - Operating Expenditures	50,082
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,817,679

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	290,771
8752 ARP ESSER Summer Programs	38,772
8753 ARP ESSER Afterschool Programs	29,078
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	116,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$6,308,532</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>41,535,735</b>

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,818,254	
Amount of Tax Relief for Homestead Exclusions	<u>\$601,617</u>	
Total Approx. Tax Revenue:	\$9,419,871	
Approx. Tax Levy for Tax Rate Calculation:	\$10,442,152	
	Tioga	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$541,004,366	\$541,004,366
b. Real Estate Mills	18.4590	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$761,331,708	\$761,331,708
d. Assessed Value	\$543,935,745	\$543,935,745
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$9,986,400	\$9,986,400
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,986,400	\$9,986,400
(f Total * g)		
i. Base Mills Subject to Index	18.4590	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.61153%	89.61153%
k. Tax Levy Needed	\$10,442,152	\$10,442,152
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.1974	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,442,152	\$10,442,152
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,840,535
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,818,254
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,818,254	
Amount of Tax Relief for Homestead Exclusions	<u>\$601,617</u>	
Total Approx. Tax Revenue:	\$9,419,871	
Approx. Tax Levy for Tax Rate Calculation:	\$10,442,152	
	Tioga	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.3819	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,542,508	\$10,542,508
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,330.00	
Number of Homestead/Farmstead Properties	3359	3359
Median Assessed Value of Homestead Properties		\$70,160

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,818,254
Amount of Tax Relief for Homestead Exclusions	<u>\$601,617</u>
Total Approx. Tax Revenue:	\$9,419,871
Approx. Tax Levy for Tax Rate Calculation:	\$10,442,152
	Tioga
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$601,608	Lowering RE Tax Rate	\$0	\$601,608
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9			\$9
Amount of Tax Relief from State/Local Sources				\$601,617

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>		<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Tioga	543,935,745	19.1974	10,442,152				89.61153%		
<b>Totals:</b>	<b>543,935,745</b>		<b>10,442,152</b>	-	601,617	=	9,840,535	X	89.61153% = 8,818,254
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		19,876		19,876
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>19,876</b>		<b>19,876</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.200%	0.000%		2,150,000		2,150,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		210,000		210,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>2,360,000</b>		<b>2,360,000</b>
<b>Total Act 511, Current Taxes</b>									<b>2,379,876</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>761,331,708</b>	<b>X</b>	<b>12</b>		<b>9,135,980</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Tioga	18.4590	19.1974	4.01%	Yes	5.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,802,541
1200 Special Programs - Elementary / Secondary	5,975,835
1300 Vocational Education	263,593
1400 Other Instructional Programs - Elementary / Secondary	143,743
<b>Total Instruction</b>	<b>\$25,185,712</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,352,703
2200 Support Services - Instructional Staff	1,594,134
2300 Support Services - Administration	2,309,140
2400 Support Services - Pupil Health	513,206
2500 Support Services - Business	425,482
2600 Operation and Maintenance of Plant Services	2,974,326
2700 Student Transportation Services	2,310,415
2800 Support Services - Central	99,030
2900 Other Support Services	2,500
<b>Total Support Services</b>	<b>\$11,580,936</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	704,335
3300 Community Services	32,942
<b>Total Operation of Non-Instructional Services</b>	<b>\$737,277</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	4,235,851
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,235,851</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,592,859
5200 Interfund Transfers - Out	525,500
5900 Budgetary Reserve	827,852
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,946,211</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,685,987</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,374,360
200 Personnel Services - Employee Benefits	6,786,564
300 Purchased Professional and Technical Services	64,398
400 Purchased Property Services	69,600
500 Other Purchased Services	1,825,545
600 Supplies	584,024
700 Property	97,445
800 Other Objects	605
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,802,541</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,796,270
200 Personnel Services - Employee Benefits	2,529,172
300 Purchased Professional and Technical Services	251,000
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	32,687
700 Property	2,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,975,835</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	135,522
200 Personnel Services - Employee Benefits	91,920
400 Purchased Property Services	450
500 Other Purchased Services	2,300
600 Supplies	17,617
700 Property	15,784
<b>Total Vocational Education</b>	<b>\$263,593</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	50,366
200 Personnel Services - Employee Benefits	28,752
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	35,450
600 Supplies	2,575
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$143,743</b>
<b>Total Instruction</b>	<b>\$25,185,712</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	749,252
200 Personnel Services - Employee Benefits	546,738
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874

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<u>Description</u>	<u>Amount</u>
600 Supplies	16,989
800 Other Objects	1,850
<b>Total Support Services - Students</b>	<b>\$1,352,703</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	659,413
200 Personnel Services - Employee Benefits	524,818
300 Purchased Professional and Technical Services	155,018
400 Purchased Property Services	16,940
500 Other Purchased Services	36,165
600 Supplies	183,161
700 Property	16,700
800 Other Objects	1,919
<b>Total Support Services - Instructional Staff</b>	<b>\$1,594,134</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,133,174
200 Personnel Services - Employee Benefits	797,050
300 Purchased Professional and Technical Services	149,950
400 Purchased Property Services	42,229
500 Other Purchased Services	112,045
600 Supplies	46,492
700 Property	11,200
800 Other Objects	17,000
<b>Total Support Services - Administration</b>	<b>\$2,309,140</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	205,143
200 Personnel Services - Employee Benefits	197,702
300 Purchased Professional and Technical Services	98,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	10,761
<b>Total Support Services - Pupil Health</b>	<b>\$513,206</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	221,215
200 Personnel Services - Employee Benefits	170,063
300 Purchased Professional and Technical Services	8,695
400 Purchased Property Services	4,529
500 Other Purchased Services	11,800
600 Supplies	8,480
800 Other Objects	700
<b>Total Support Services - Business</b>	<b>\$425,482</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	924,125
200 Personnel Services - Employee Benefits	740,781
300 Purchased Professional and Technical Services	82,450
400 Purchased Property Services	306,645

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	164,000
600 Supplies	657,329
700 Property	98,746
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,974,326</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	2,500
500 Other Purchased Services	2,299,115
600 Supplies	4,800
<b>Total Student Transportation Services</b>	<b>\$2,310,415</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	2,119
200 Personnel Services - Employee Benefits	15,041
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	4,800
600 Supplies	67,570
<b>Total Support Services - Central</b>	<b>\$99,030</b>
<b>2900 <u>Other Support Services</u></b>	
400 Purchased Property Services	2,500
<b>Total Other Support Services</b>	<b>\$2,500</b>
<b>Total Support Services</b>	<b>\$11,580,936</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	347,753
200 Personnel Services - Employee Benefits	110,826
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	4,000
500 Other Purchased Services	108,298
600 Supplies	89,506
700 Property	7,305
800 Other Objects	9,647
<b>Total Student Activities</b>	<b>\$704,335</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,439
500 Other Purchased Services	3,000
600 Supplies	15,503
<b>Total Community Services</b>	<b>\$32,942</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$737,277</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	4,190,851



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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	45,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,235,851
Total Facilities Acquisition, Construction and Improvement Services	\$4,235,851
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	788,859
900 Other Uses of Funds	804,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,592,859
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	525,500
Total Interfund Transfers - Out	\$525,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	827,852
Total Budgetary Reserve	\$827,852
Total Other Expenditures and Financing Uses	\$2,946,211
TOTAL EXPENDITURES	\$44,685,987

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	11,080,000	10,580,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,706,880	1,706,980
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	467,350	467,350
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,254,230	\$12,754,330

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,250,000	4,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,614,885	2,964,885
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$7,864,885	\$7,214,885
TOTAL CASH AND INVESTMENTS	\$21,119,115	\$19,969,215

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	19,730,000	18,740,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	392,021	797,615
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	202,298	252,298
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$20,324,319</b>	<b>\$19,789,913</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$20,324,319</b>	<b>\$19,789,913</b>	



<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$20,324,319	\$19,789,913

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,284,947
0850 Unassigned Fund Balance	846,076
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,131,023
5900 Budgetary Reserve	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,958,875